

Article - Tax - General

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§10–818.

(a) Each organization that is exempt from taxation under § 10-104 of this title and is required to make its federal annual returns available for public inspection under § 6104(e) of the Internal Revenue Code shall also make available for public inspection any annual return required to be filed under this subtitle.

(b) A return required to be made available for public inspection under subsection (a) of this section shall be made available:

(1) at any office at which the organization's federal returns are required to be made available; and

(2) for 3 years from the date the return was required to be filed.

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